

COUNTY OF MONTGOMERY, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors
For the Year Ended December 31, 2009

County of Montgomery, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2009

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Statement 1	
Summary of Cash Receipts, Cash Disbursements, and Unencumbered Cash	4-5
Statement 2	
Summary of Expenditures - Actual and Budget	6
Statement 3	
Statement of Receipts and Expenditures - Actual and Budget - Individually Presented by Fund	
General Fund	7-10
Special Revenue Funds	
Ambulance	11
Economic Development Fund	12
Employee Benefits Fund	13
Health Fund	14
Mental Health Fund	15
Jail and Law Enforcement Center Fund	16
Mental Retardation Fund	17
Noxious Weed Fund	18
Road and Bridge Fund	19
Rural Fire District Fund	20
Rural Fire District Employee Benefits Fund	21
Service Program for the Elderly Fund	22
Special Alcohol Program Fund	23
Special Bridge Fund	24
Special Liability Fund	25
Special Parks and Recreation Fund	26
Tourism and Convention Promotion Fund	27
Special Noxious Weed Fund	28
Special Highway	29
Special Machinery Fund	30
Special Rural Fire Equipment fund	31
GIS Reserve Fund	32
Sewer District No. 1 Fund	33
Sewer District No. 2 Fund	34
Sewer District No. 5 Fund	35
Emergency Telephone Service Fund	36
Debt Service Funds	
Sewer District No. 4 Bond and Interest Fund	37
Sewer District No. 5 Bond and Interest Fund	38
No Fund Warrants Fund	39
Special Assessments Bond and Interest Fund	40
Proprietary Funds	
Solid Waste Disposal Fund	41
Expendable Trust and Agency Funds	
Special Auto Fund	42
Prosecuting Attorney Training Fund	43

County of Montgomery, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2009

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Special Law Enforcement Trust Fund	44
Concealed Permit Fees Fund	45
Register of Deeds Technology Fund	46
Law Enforcement Block Grant	47
Community Corrections Grant Fund	48
D.A.R.E. Fund	49
Victim Witness Program Fund	50
Registered Offenders Fees Fund	51
VIN Fees Fund	52
Byrne Grant Fund	53
Community Development Block Grant Fund – Micro Loans	54
FEMA Buyout Grant Fund	55
HMTA Grant Fund	56
FEMA Grant Fund	57
EDA Grant	58
CDBG – Sewer District No. 2	59
Emergency Preparedness Planning Grant	60
Juvenile Justice Authority Fund	61
JJA - Case Management Fund	62
JJA - JAIBG Fund	63
JJA - Juvenile Intake/Assessment Fund	64
JJA - Prevention Fund	65
JJA – Incentive Fund	66
JJA – Juvenile Intensive Supervision Fund	67
Diversion Fees Fund	68
C.O.P.S. Grant Fund	69
Statement 4	
Distributable Funds, State Funds, and Subdivision Funds	
Summary of Cash Receipts and Cash Disbursements - Actual	70-73
Statement 5	
Statement of Changes in Long-Term Debt	74-75
Notes to Financial Statements	76-83
ADDITIONAL INFORMATION	
Schedule 1	
Reconciliation of 2008 Tax Roll	84
Schedule 2	
Detailed Receipts, Disbursements, and Balances	
County Clerk	85
Register of Deeds	86
Clerk of District Court - Independence	87
Clerk of District Court - Coffeyville	88
Department of Corrections	89
Sheriff	90
Appendix A	
Auditor's Report on Compliance and Internal Control - Governmental Auditing Standards	91
Auditor's Report on Compliance and Internal Control - OMB Circular A-133	92 - 93
Schedule of Findings and Questioned Costs	94 - 95
Schedule of Expenditures of Federal Awards	96

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S & B

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Montgomery County, Kansas

We have audited the accompanying financial statements of Montgomery County, Kansas, as of and for the year ended December 31, 2009, as listed in the table of contents. These financial statements are the responsibility of Montgomery County, Kansas, management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, Montgomery County, Kansas, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Montgomery County, Kansas as of December 31, 2009, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Montgomery County, Kansas, as of December 31, 2009, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2010, on our consideration of Montgomery County, Kansas internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Montgomery County, Kansas statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the statutory basis financial statements of Montgomery County, Kansas. This

supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Montgomery County, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

September 27, 2010

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Montgomery County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009

Statement 1

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:								
General		\$ 4,401,805		6,306,979	7,272,821	3,435,963	380,942	3,816,905
Special Revenue:								
Ambulance		194,371		504,669	575,671	123,369		123,369
Economic Development		54,523		102,852	121,148	36,227		36,227
Employee Benefits		2,339,947		2,181,385	2,833,297	1,688,035	195,258	1,883,293
Health		246,141		672,884	549,362	369,663	12,245	381,908
Mental Health		41,910		286,919	267,892	60,937		60,937
Mental Retardation		89,892		168,535	220,110	38,317		38,317
Noxious Weed	(2)	43,826	135	282,155	235,050	91,066	4,773	95,839
Road and Bridge	(2)	1,131,970	668	5,053,493	5,004,673	1,181,458	188,397	1,369,855
Rural Fire District No. 1		290,086		333,736	335,632	288,190	7,213	295,403
Rural Fire Employee Benefits		34,599		12,327	9,248	37,678		37,678
Service Program for the Elderly		38,970		166,903	163,273	42,600		42,600
Special Alcohol Program				23,232	20,000	3,232		3,232
Special Bridge	(2)	477,480	225	527,150	239,819	765,036	40,442	805,478
Special Liability		9,375		17,800	22,460	4,715		4,715
Special Park and Recreation		1		18,742	18,256	487		487
Tourism and Convention Promotion				261,273	261,273			
Special Noxious Weed		64,379		40,000		104,379		104,379
Special Highway		9,856		250,000		259,856		259,856
Special Machinery		328,863		150,000	114,298	364,565		364,565
Special Rural Fire Equipment		16,500		25,000	10,000	31,500		31,500
GIS Reserve		60,000			34,709	25,291		25,291
Sewer District No 1		13,316				13,316		13,316
Sewer District No 2		196,609		212,613	287,084	122,138	17,203	139,341
Sewer District No 5 Special Assessments		229	(229)				
Emergency Telephone Service		21,792		60,806	65,539	17,059		17,059
Debt Service:								
Sewer District No 4 Bond and Int.		9,690		9,237	11,431	7,496		7,496
Sewer District No 5 Bond and Int.		19,116		11,954	12,311	18,759		18,759
No Fund Warrants				726,405	345,722	380,683		380,683
Special Assessments		20,430				20,430		20,430
Enterprise:								
Solid Waste		60,086				60,086		60,086
Expendable Trusts:								
Special Auto		23,736		275,447	282,457	16,726	123	16,849
Prosecuting Attorney Training		738		3,417	3,022	1,133	71	1,204
Special Law Enforcement Trust	(2)	775	1	29,350	26,286	3,840	262	4,102
Conceal and Carry Permit Fees		1,019		3,720	2,730	2,009		2,009
Register of Deeds Technology		10,741		33,676	18,014	26,403		26,403
Law Enforcement Grant		195			194	1		1
Community Corrections Grant	(2)	64,836	182	246,646	274,871	36,793	3,786	40,579

See accompanying notes to financial statements

Montgomery County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2009

Statement 1

		Beginning Unencumbered Cash Balance	Beginning Balance Adjustment	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
D.A.R.E. Grant		19				19		19
Victim Witness Program		162				162		162
Registered Offenders Fees		300		5,310	3,099	2,511	57	2,568
VIN Fees		1,979		26,421	15,461	12,939	1,791	14,730
Byrne Grant				3,189		3,189		3,189
CDBG Micro Loan		81,495		2,453		83,948		83,948
FEMA - Flood Buyout				161,240	419,927	(258,687)		(258,687)
HMTA Grant		124				124		124
FEMA Grant		212,821		154,738	348,505	19,054		19,054
EDA Grant		1,176				1,176		1,176
CDBG - Sewer District No 2		1				1		1
Emergency Preparedness Planning Grant		30,000		29,809	30,505	29,304		29,304
Juvenile Justice Authority		499				499		499
JJA - Case Management	(2)	1,223	131	392,366	284,521	109,199	6,606	115,805
JJA - Juvenile Intake/Assessm	(2)	(3,088)	65	144,723	108,593	33,107	908	34,015
JJA - Prevention	(2)	788	24	121,760	106,571	16,001	1,880	17,881
JJA - Incentive		12,250		34,271	36,616	9,905	347	10,252
JJA - Juvenile Intensive Supervision	(2)	7,439	11	85,350	70,476	22,324	494	22,818
Diversion Fees	(2)	28,685	81	36,409	27,682	37,493		37,493
C.O.P.S. Grant		107				107		107
Total Primary Government	(1)	<u>10,693,782</u>	<u>1,523</u>	<u>20,197,115</u>	<u>21,090,609</u>	<u>9,801,811</u>	<u>862,798</u>	<u>10,664,609</u>
Composition of Cash:								
Cash and Cash Items								11,084
Community National Bank, Independence, Ks								33,919,342
Community State Bank, Coffeyville, Ks								200,000
Condon National Bank, Coffeyville, Ks								1,001,364
First Federal Savings & Loan, Independence, Ks								3,705,075
First National Bank, Independence, Ks								115,217
Less: Agency Funds per Statement 4								(28,287,481)
Adjustment for Rounding								8
Total Primary Government	(1)							<u>10,664,609</u>

(1) Excluding Agency Funds

(2) Beg Bal Adjust - Prior Year Encumbrances Cancelled

See accompanying notes to financial statements

Montgomery County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2009

Statement 2

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 7,922,178		7,922,178	7,272,821	649,357
Special Revenue:					
Ambulance	575,671		575,671	575,671	
Economic Development	121,148		121,148	121,148	
Employee Benefits	3,310,000		3,310,000	2,833,297	476,703
Health	629,100		629,100	549,362	79,738
Mental Health	302,000		302,000	267,892	34,108
Mental Retardation	220,110		220,110	220,110	
Noxious Weed	267,500	11,751	279,251	235,050	44,201
Road and Bridge	5,096,100		5,096,100	5,004,673	91,427
Rural Fire District No. 1	357,000		357,000	335,632	21,368
Rural Fire Employee Benefits	22,100		22,100	9,248	12,852
Service Program for the Elderly	165,152		165,152	163,273	1,879
Special Alcohol Program	20,000		20,000	20,000	
Special Bridge	753,215		753,215	239,819	513,396
Special Liability	25,000		25,000	22,460	2,540
Special Park and Recreation	18,256		18,256	18,256	
Tourism and Convention Promotion	412,000		412,000	261,273	150,727
Sewer District No 1	13,316		13,316		13,316
Sewer District No 2	363,950		363,950	287,084	76,866
Emergency Telephone Service	109,074		109,074	65,539	43,535
Debt Service:					
Sewer District No 4 Bond and Int.	11,440		11,440	11,431	9
Sewer District No 5 Bond and Int.	12,320		12,320	12,311	9
No Fund Warrants	378,800		378,800	345,722	33,078
Special Assessments	20,431		20,431		20,431
Enterprise:					
Solid Waste	65,035		65,035		65,035
Totals	<u>21,190,896</u>	<u>11,751</u>	<u>21,202,647</u>	<u>18,872,072</u>	<u>2,330,575</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 6,225,887	4,328,759	4,211,526	117,233
Motor Vehicle Tax	465,445	665,940	730,650	(64,710)
Recreational Vehicle Tax	6,422	9,169	9,319	(150)
Delinquent Tax	143,537	190,002	100,000	90,002
16/20 M Truck Tax	12,126	11,858	13,411	(1,553)
Countywide Sales Tax	10,376	1		1
In Lieu of Tax	57,567	18,313	15,000	3,313
Mineral Production Tax	107,338	43,381	15,000	28,381
Neighborhood Revitalization Rebates	(41,633)	(42,806)	(70,000)	27,194
Interest on Tax	249,473	126,372	175,000	(48,628)
Total Taxes	<u>7,236,538</u>	<u>5,350,989</u>	<u>5,199,906</u>	<u>151,083</u>
Intergovernmental				
Federal Financial Assistance		5,325		5,325
State Grant	21,622	14,290	10,000	4,290
Local Alcoholic Liquor Tax	18,374	18,742	11,000	7,742
Slider	140,186	72,284	105,119	(32,835)
Other Intergovernmental	873	873		873
Total Intergovernmental	<u>181,055</u>	<u>111,514</u>	<u>126,119</u>	<u>(14,605)</u>
Licenses, Fees, and Permits				
Mortgage Registration	359,378	193,779	200,000	(6,221)
Officer Fees	246,272	204,450	34,500	169,950
Service Fees	75			
Juvenile Justice Fees	2,853	1,893		1,893
Total Licenses, Fees, and Permits	<u>608,578</u>	<u>400,122</u>	<u>234,500</u>	<u>165,622</u>
Use of Money and Property				
Interest on Investments	344,087	225,897	250,000	(24,103)
Prisoner Board	58,512	39,325		39,325
Data Processing				
Total Use of Money and Property	<u>402,599</u>	<u>265,222</u>	<u>250,000</u>	<u>15,222</u>
Transfers				
Operating Transfers In	53,075	23,736	3,000	20,736
Miscellaneous				
D.O.C. Miscellaneous	15,084	14,350	10,000	4,350
D.O.C. Commissary	17,128	7,978	1,000	6,978
Insurance Proceeds	19,824	14,388		14,388
Reimbursed Expense	31,605	39,365	160,000	(120,635)
Other	36,884	79,315	35,000	44,315
Total Miscellaneous	<u>120,525</u>	<u>155,396</u>	<u>206,000</u>	<u>(50,604)</u>
Total Cash Receipts / Revenue	<u>8,602,370</u>	<u>6,306,979</u>	<u>6,019,525</u>	<u>287,454</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	56,350	57,183	57,300	117
Contractual Services	4,808	5,368	8,910	3,542
Commodities	98	91	500	409
Reimbursed Expense		(17)		17
Total County Commission	<u>61,256</u>	<u>62,625</u>	<u>66,710</u>	<u>4,085</u>
County Clerk				
Personal Services	169,660	192,447	171,846	(20,601)
Contractual Services	6,671	4,079	11,600	7,521
Commodities	2,934	3,919	3,500	(419)
Reimbursed Expense	(98)			
Total County Clerk	<u>179,167</u>	<u>200,445</u>	<u>186,946</u>	<u>(13,499)</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Treasurer				
Personal Services	\$ 178,103	182,919	231,400	48,481
Contractual Services	23,232	19,786	31,500	11,714
Commodities	14,212	9,423	14,000	4,577
Reimbursed Expense		(45)		45
Total County Treasurer	<u>215,547</u>	<u>212,083</u>	<u>276,900</u>	<u>64,817</u>
County Attorney				
Personal Services	297,868	352,694	294,100	(58,594)
Contractual Services	43,431	29,057	61,400	32,343
Commodities	13,439	6,608	10,000	3,392
Total County Attorney	<u>354,738</u>	<u>388,359</u>	<u>365,500</u>	<u>(22,859)</u>
Register of Deeds				
Personal Services	108,795	115,111	114,134	(977)
Contractual Services	5,372	6,510	13,227	6,717
Commodities	4,051	2,751	3,250	499
Reimbursed Expense	(30)	(14)		14
Total Register of Deeds	<u>118,188</u>	<u>124,358</u>	<u>130,611</u>	<u>6,253</u>
Unified Court				
Contractual Services	363,688	339,043	367,347	28,304
Commodities	24,089	31,292	26,000	(5,292)
Reimbursed Expense	(45,690)	(17,559)		17,559
Total Unified Court	<u>342,087</u>	<u>352,776</u>	<u>393,347</u>	<u>40,571</u>
Courthouse General				
Personal Services	14,856	59,454	170,000	110,546
Contractual Services	692,380	687,149	422,500	(264,649)
Commodities	98,630	24,860	7,500	(17,360)
Reimbursed Expense		(9)		9
Total Courthouse General	<u>805,866</u>	<u>771,454</u>	<u>600,000</u>	<u>(171,454)</u>
Appraiser				
Personal Services	360,961	436,325	406,200	(30,125)
Contractual Services	71,031	69,373	44,900	(24,473)
Commodities	21,635	24,147	11,620	(12,527)
Reimbursed Expense	(726)	(260)		260
Total Appraiser	<u>452,901</u>	<u>529,585</u>	<u>462,720</u>	<u>(66,865)</u>
GIS				
Personal Services	22,673	21,793	36,500	14,707
Contractual Services	17,056	5,159	7,500	2,341
Commodities	14,953	535	1,000	465
Total GIS	<u>54,682</u>	<u>27,487</u>	<u>45,000</u>	<u>17,513</u>
Data Processing				
Personal Services	75,289	103,660	107,400	3,740
Contractual Services	5,526	13,464	26,680	13,216
Commodities	2,136	2,090	8,500	6,410
Total Data Processing	<u>82,951</u>	<u>119,214</u>	<u>142,580</u>	<u>23,366</u>
Election				
Personal Services	85,603	67,231	99,600	32,369
Contractual Services	55,442	31,689	150,000	118,311
Commodities	8,274	6,746	20,000	13,254
Reimbursed Expense	(1,398)	(3,539)		3,539
Total Election	<u>147,921</u>	<u>102,127</u>	<u>269,600</u>	<u>167,473</u>
Janitor				
Personal Services		1,898		(1,898)
County Auditor				
Personal Services	3,000	5,483	5,400	(83)
Contractual Services	528	458	850	392
Commodities			25	25
Total County Auditor	<u>3,528</u>	<u>5,941</u>	<u>6,275</u>	<u>334</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

			Current Year	
		Prior Year Actual	Current Year Actual	Variance Favorable (Unfavor)
			Budget	
Auto Department				
Personal Services	\$	53,763	56,193	175,000
Human Resources				118,807
Personal Services		30,220	36,720	53,500
Contractual Services		8,463	3,065	16,780
Commodities		525	1,283	8,500
Reimbursed Expense	(18)	2,000	717
Total Human Resources		39,190	39,587	1,481
County Building Maintenance			64,000	24,413
Personal Services		89,096	93,503	112,000
Contractual Services		263,864	282,641	18,497
Commodities		24,114	24,635	305,800
Reimbursed Expense	(55,270)	70,035	23,159
Total County Building Maintenance		321,804	330,744	2,665
Building Additions/Service Systems				70,035
Contractual Services			10,000	
Commodities			10,000	
Total Building Additions/Service Systems			20,000	
Total General Government		3,233,589	3,324,876	3,650,289
				325,413
Public Safety				
Sheriff				
Personal Services		1,119,247	1,179,216	1,139,200
Contractual Services		74,666	125,812	(40,016)
Commodities		161,773	171,817	(22,862)
Reimbursed Expense	(8,713)	11,125)	83,783
Total Sheriff		1,346,973	1,465,720	255,600
Department of Corrections				11,125
Personal Services		700,839	805,682	727,900
Contractual Services		113,957	146,704	115,000
Commodities		284,646	306,851	275,850
Reimbursed Expense	(5,565)	2,070)	(31,001)
Total Department of Corrections		1,093,877	1,257,167	2,070
Jail Physician				(138,417)
Contractual Services			3,600	
Juvenile Detention				3,600
Personal Services		846	5,057	15,000
Contractual Services		272,547	365,644	235,000
Total Juvenile Detention		273,393	370,701	(9,943)
Inmate Housing				130,644
Contractual Services			270,000	(120,701)
Emergency Preparedness				270,000
Personal Services		52,213	54,850	53,204
Contractual Services		9,006	8,732	(1,646)
Commodities		13,324	8,914	12,175
Reimbursed Expense	(29,366)		12,350
Total Emergency Preparedness		45,177	72,496	3,436
C.E.R.T. Program			77,729	5,233
Contractual Services			77	(77)
Commodities			1,219	(1,219)
Total C.E.R.T. Program			1,296	(1,296)
Total Public Safety		2,759,420	3,167,380	3,217,829
				50,449
Health				
Coroner				
Personal Services		2,342	2,378	2,400
Contractual Services		33,128	48,692	22
Reimbursed Expense	(2,991)	1,461)	68,000
Total Coroner		32,479	49,609	19,308
			70,400	1,461
				20,791

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Environmental Services				
Personal Services	\$	83,631	87,521	88,700
Contractual Services		10,398	9,781	15,200
Commodities		3,501	2,187	3,750
Reimbursed Expense	(36)	354)	354
Total Environmental Services		97,494	99,135	107,650
Total Health		129,973	148,744	178,050
Education				
Community College Tuition				
Contractual Services				250
Agriculture				
Agricultural Appropriations				
Conservation District		30,000	30,000	30,000
Extension Council		230,000	284,500	284,500
Fair		15,200	15,200	15,200
4-H Awards		2,500	3,460	3,460
Total Agricultural Appropriations		277,700	333,160	333,160
Culture and Recreation				
Culture and Recreation Appropriations				
Historical Society		20,000	20,000	20,000
Economic Development				
Economic Development Projects				
Contractual Services		100,000	100,000	100,000
Sanitation				
Household Hazardous Waste				
Personal Services			5,000	9,900
Contractual Services		19,553	16,975	10,400
Commodities		29	953	2,300
Reimbursed Expense	(2,251)	3,240)	3,240
Total Household Hazardous Waste		17,331	19,688	22,600
Capital Expenditures				
Capital Outlay				
Capital Outlay		151,343	158,973	400,000
Reimbursed Expense	(6,513)		
Total Capital Outlay		144,830	158,973	400,000
Transfers				
Operating Transfers Out		18,000		
Total Expenditures and Transfers		6,700,843	7,272,821	7,922,178
Receipts Over (Under)				
Expenditures and Transfers		1,901,527	(965,842)	
Unencumbered Cash, Beginning		2,450,196	4,401,805	
Prior Year Encumbr. Cancelled		50,082		
Unencumbered Cash, Ending		4,401,805	3,435,963	

See accompanying notes to financial statements

Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	566,481	413,306	352,319	60,987
Motor Vehicle Tax		60,386	61,407	66,384	(4,977)
Recreational Vehicle Tax		833	844	856	(12)
Delinquent Tax		16,032	18,867	8,000	10,867
16/20 M Truck Tax		1,453	1,540	1,232	308
In Lieu of Tax		1,372	1,760		1,760
Total Taxes		<u>646,557</u>	<u>497,724</u>	<u>428,791</u>	<u>68,933</u>
Intergovernmental					
Slider		12,878	6,945	12,878	(5,933)
Total Cash Receipts / Revenue		<u>659,435</u>	<u>504,669</u>	<u>441,669</u>	<u>63,000</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>497,653</u>	<u>575,671</u>	<u>575,671</u>	
Total Expenditures and Transfers		<u>497,653</u>	<u>575,671</u>	<u>575,671</u>	
Receipts Over (Under)					
Expenditures and Transfers		161,782	(71,002)		
Unencumbered Cash, Beginning		<u>32,589</u>	<u>194,371</u>		
Unencumbered Cash, Ending		<u>194,371</u>	<u>123,369</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 141,708	80,811	73,725	7,086
Motor Vehicle Tax	13,333	15,336	16,602	(1,266)
Recreational Vehicle Tax	184	211	214	(3)
Delinquent Tax	3,801	4,390	2,000	2,390
16/20 M Truck Tax	363	339	308	31
In Lieu of Tax	302	357		357
Total Taxes	<u>159,691</u>	<u>101,444</u>	<u>92,849</u>	<u>8,595</u>
Intergovernmental				
Slider	<u>3,221</u>	<u>1,408</u>	<u>3,221</u>	(1,813)
Total Cash Receipts / Revenue	<u>162,912</u>	<u>102,852</u>	<u>96,070</u>	<u>6,782</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	<u>115,870</u>	<u>121,148</u>	<u>121,148</u>	
Total Expenditures and Transfers	<u>115,870</u>	<u>121,148</u>	<u>121,148</u>	
Receipts Over (Under)				
Expenditures and Transfers	47,042	(18,296)		
Unencumbered Cash, Beginning	<u>7,481</u>	<u>54,523</u>		
Unencumbered Cash, Ending	<u>54,523</u>	<u>36,227</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 3,227,198	1,681,786	1,738,986	(57,200)
Motor Vehicle Tax	347,342	349,877	378,193	(28,316)
Recreational Vehicle Tax	4,793	4,808	4,877	(69)
Delinquent Tax	90,306	98,767	40,000	58,767
16/20 M Truck Tax	8,199	8,862	7,018	1,844
In Lieu of Tax	7,892	7,537		7,537
Total Taxes	<u>3,685,730</u>	<u>2,151,637</u>	<u>2,169,074</u>	<u>(17,437)</u>
Intergovernmental				
Slider	73,366	29,748	73,365	(43,617)
Total Cash Receipts / Revenue	<u>3,759,096</u>	<u>2,181,385</u>	<u>2,242,439</u>	<u>(61,054)</u>
Expenditures and Transfers				
General Government				
Contractual Services	100	650		(650)
Health Insurance	1,993,967	2,286,791	2,300,000	13,209
KPERS	259,563	326,583	310,000	(16,583)
Life Insurance	7,597	7,913		(7,913)
Social Security	408,284	467,381	480,000	12,619
Unemployment	42,969	31,482	45,000	13,518
Workmen's Compensation	110,614	41,690	175,000	133,310
Reimbursed Expense	(252,277)	(329,193)		329,193
Total Expenditures and Transfers	<u>2,570,817</u>	<u>2,833,297</u>	<u>3,310,000</u>	<u>476,703</u>
Receipts Over (Under)				
Expenditures and Transfers	1,188,279	(651,912)		
Unencumbered Cash, Beginning	<u>1,151,668</u>	<u>2,339,947</u>		
Unencumbered Cash, Ending	<u>2,339,947</u>	<u>1,688,035</u>		

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	255,379	375,959	336,279	39,680
Motor Vehicle Tax		27,699	27,690	29,922	(2,232)
Recreational Vehicle Tax		382	381	386	(5)
Delinquent Tax		7,410	10,789	4,000	6,789
16/20 M Truck Tax		678	706	555	151
In Lieu of Tax		629	1,495		1,495
Total Taxes		<u>292,177</u>	<u>417,020</u>	<u>371,142</u>	<u>45,878</u>
Intergovernmental					
Federal Financial Assistance		112,161	47,721		47,721
State Grant		61,185	58,237	120,000	(61,763)
Slider		5,806	5,899	5,805	94
Total Intergovernmental		<u>179,152</u>	<u>111,857</u>	<u>125,805</u>	<u>(13,948)</u>
Licenses, Fees, and Permits					
Service Fees		<u>163,323</u>	<u>143,991</u>	<u>125,000</u>	<u>18,991</u>
Miscellaneous					
Other			16		16
Total Cash Receipts / Revenue		<u>634,652</u>	<u>672,884</u>	<u>621,947</u>	<u>50,937</u>
Expenditures and Transfers					
Health					
Personal Services		352,143	364,436	410,000	45,564
Contractual Services		68,165	72,459	90,300	17,841
Commodities		92,890	97,197	97,300	103
Capital Outlay		4,874	15,270	31,500	16,230
Reimbursed Expense	(<u>2,625)</u>			
Total Expenditures and Transfers		<u>515,447</u>	<u>549,362</u>	<u>629,100</u>	<u>79,738</u>
Receipts Over (Under)					
Expenditures and Transfers		119,205	123,522		
Unencumbered Cash, Beginning		126,264	246,141		
Prior Year Encumbr. Cancelled		<u>672</u>			
Unencumbered Cash, Ending		<u>246,141</u>	<u>369,663</u>		

Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	356,332	229,766	225,446	4,320
Motor Vehicle Tax		39,553	38,649	41,758	(3,109)
Recreational Vehicle Tax		546	531	538	(7)
Delinquent Tax		11,000	12,042	8,000	4,042
16/20 M Truck Tax		993	1,008	775	233
In Lieu of Tax		898	995		995
Total Taxes		<u>409,322</u>	<u>282,991</u>	<u>276,517</u>	<u>6,474</u>
Intergovernmental					
Slider		8,101	3,928	8,100	(4,172)
Total Cash Receipts / Revenue		<u>417,423</u>	<u>286,919</u>	<u>284,617</u>	<u>2,302</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>376,000</u>	<u>267,892</u>	<u>302,000</u>	<u>34,108</u>
Total Expenditures and Transfers		<u>376,000</u>	<u>267,892</u>	<u>302,000</u>	<u>34,108</u>
Receipts Over (Under)					
Expenditures and Transfers		41,423	19,027		
Unencumbered Cash, Beginning		<u>487</u>	<u>41,910</u>		
Unencumbered Cash, Ending		<u>41,910</u>	<u>60,937</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Jail and Law Enforcement Center Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 218	
Total Cash Receipts / Revenue	<u>218</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>21,466</u>	
Total Expenditures and Transfers	<u>21,466</u>	
Receipts Over (Under)		
Expenditures and Transfers	(21,248)	
Unencumbered Cash, Beginning	<u>21,248</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	216,362	134,622	106,952	27,670
Motor Vehicle Tax		22,547	23,448	25,355	(1,907)
Recreational Vehicle Tax		311	322	327	(5)
Delinquent Tax		5,755	6,665	5,000	1,665
16/20 M Truck Tax		363	578	470	108
In Lieu of Tax		515	586		586
Total Taxes		<u>245,853</u>	<u>166,221</u>	<u>138,104</u>	<u>28,117</u>
Intergovernmental					
Slider		4,918	2,314	4,919	(2,605)
Total Cash Receipts / Revenue		<u>250,771</u>	<u>168,535</u>	<u>143,023</u>	<u>25,512</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>177,577</u>	<u>220,110</u>	<u>220,110</u>	
Total Expenditures and Transfers		<u>177,577</u>	<u>220,110</u>	<u>220,110</u>	
Receipts Over (Under)					
Expenditures and Transfers		73,194	(51,575)		
Unencumbered Cash, Beginning		<u>16,698</u>	<u>89,892</u>		
Unencumbered Cash, Ending		<u>89,892</u>	<u>38,317</u>		

See accompanying notes to financial statements

Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	186,145	179,765	168,137	11,628
Motor Vehicle Tax		14,564	20,103	21,807	(1,704)
Recreational Vehicle Tax		201	277	281	(4)
Delinquent Tax		4,253	6,222	4,000	2,222
16/20 M Truck Tax		322	372	405	(33)
In Lieu of Tax		331	741		741
Total Taxes		<u>205,816</u>	<u>207,480</u>	<u>194,630</u>	<u>12,850</u>
Intergovernmental					
Slider		<u>4,231</u>	<u>2,924</u>	<u>4,230</u>	<u>(1,306)</u>
Transfers					
Operating Transfers In		<u>3,000</u>			
Miscellaneous					
Reimbursed Expense		<u>72,907</u>	<u>71,751</u>	<u>60,000</u>	<u>11,751</u>
Total Cash Receipts / Revenue		<u>285,954</u>	<u>282,155</u>	<u>258,860</u>	<u>23,295</u>
Expenditures and Transfers					
Agriculture					
Personal Services		35,788	91,570	95,700	4,130
Contractual Services		8,985	11,791	11,000	(791)
Commodities		193,218	101,840	160,800	58,960
Reimbursed Expense			(10,151)		10,151
Total Agriculture		<u>237,991</u>	<u>195,050</u>	<u>267,500</u>	<u>72,450</u>
Transfers					
Operating Transfers Out		<u>20,000</u>	<u>40,000</u>		(40,000)
Budget Credit				<u>11,751</u>	<u>11,751</u>
Total Expenditures and Transfers		<u>257,991</u>	<u>235,050</u>	<u>279,251</u>	<u>44,201</u>
Receipts Over (Under)					
Expenditures and Transfers		27,963	47,105		
Unencumbered Cash, Beginning		15,863	43,826		
Prior Year Encumbr. Cancelled			135		
Unencumbered Cash, Ending		<u>43,826</u>	<u>91,066</u>		

Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	2,276,778	3,616,924	3,302,733	314,191
Motor Vehicle Tax		232,529	246,658	266,802	(20,144)
Recreational Vehicle Tax		3,208	3,391	3,440	(49)
Delinquent Tax		61,744	98,917	30,000	68,917
16/20 M Truck Tax		5,610	5,931	4,951	980
In Lieu of Tax		5,282	14,304		14,304
Special Assessments		13,446	12,463		12,463
Other Intergovernmental		291	291		291
Total Taxes		<u>2,598,888</u>	<u>3,998,879</u>	<u>3,607,926</u>	<u>390,953</u>
Intergovernmental					
Special City & County Highway		1,080,693	958,915	1,131,024	(172,109)
Slider		51,757	56,460	51,756	4,704
Total Intergovernmental		<u>1,132,450</u>	<u>1,015,375</u>	<u>1,182,780</u>	<u>(167,405)</u>
Miscellaneous					
Other		28,317	39,239		39,239
Total Cash Receipts / Revenue		<u>3,759,655</u>	<u>5,053,493</u>	<u>4,790,706</u>	<u>262,787</u>
Expenditures and Transfers					
Public Works					
Personal Services		1,098,386	1,169,600	1,240,000	70,400
Contractual Services		189,971	157,336	244,800	87,464
Commodities		1,880,086	3,023,957	3,227,300	203,343
Capital Outlay		40,404	358,426	384,000	25,574
Reimbursed Expense	(122,846)	(104,646)		104,646
Total Public Works		<u>3,086,001</u>	<u>4,604,673</u>	<u>5,096,100</u>	<u>491,427</u>
Transfers					
Operating Transfers Out		150,000	400,000		(400,000)
Total Expenditures and Transfers		<u>3,236,001</u>	<u>5,004,673</u>	<u>5,096,100</u>	<u>91,427</u>
Receipts Over (Under)					
Expenditures and Transfers		523,654	48,820		
Unencumbered Cash, Beginning		608,150	1,131,970		
Prior Year Encumbr. Cancelled		166	668		
Unencumbered Cash, Ending		<u>1,131,970</u>	<u>1,181,458</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	542,276	264,988	221,516	43,472
Motor Vehicle Tax		31,273	42,550	43,515	(965)
Recreational Vehicle Tax		554	773	722	51
Delinquent Tax		6,710	12,154	4,000	8,154
16/20 M Truck Tax		1,564	1,434	1,320	114
In Lieu of Tax		1,378	2,439		2,439
Total Taxes		<u>583,755</u>	<u>324,338</u>	<u>271,073</u>	<u>53,265</u>
Intergovernmental					
Federal Financial Assistance		19,847			
State Grant		1,435			
Slider		18,347	8,667	14,270	(5,603)
Total Intergovernmental		<u>39,629</u>	<u>8,667</u>	<u>14,270</u>	<u>(5,603)</u>
Miscellaneous					
Other		2,950	731	548	183
Total Cash Receipts / Revenue		<u>626,334</u>	<u>333,736</u>	<u>285,891</u>	<u>47,845</u>
Expenditures and Transfers					
Public Safety					
Personal Services		84,874	93,730	104,900	11,170
Contractual Services		67,962	89,285	76,300	(12,985)
Commodities		130,288	71,290	80,600	9,310
Capital Outlay		67,235	56,670	95,200	38,530
Reimbursed Expense	(5,281)	(343)		343
Total Public Safety		<u>345,078</u>	<u>310,632</u>	<u>357,000</u>	<u>46,368</u>
Transfers					
Operating Transfers Out		16,500	25,000		(25,000)
Total Expenditures and Transfers		<u>361,578</u>	<u>335,632</u>	<u>357,000</u>	<u>21,368</u>
Receipts Over (Under)					
Expenditures and Transfers		264,756	(1,896)		
Unencumbered Cash, Beginning		25,207	290,086		
Prior Year Encumbr. Cancelled		123			
Unencumbered Cash, Ending		<u>290,086</u>	<u>288,190</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Rural Fire Employee Benefits Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 23,739	9,381	8,292	1,089
Motor Vehicle Tax	2,063	1,876	1,910	(34)
Recreational Vehicle Tax	36	34	32	2
Delinquent Tax	369	522	100	422
16/20 M Truck Tax	55	95	88	7
In Lieu of Tax	92	92		92
Total Taxes	<u>26,354</u>	<u>12,000</u>	<u>10,422</u>	<u>1,578</u>
Intergovernmental				
Slider	<u>805</u>	<u>327</u>	<u>626</u>	<u>(299)</u>
Miscellaneous				
Other			<u>2</u>	<u>(2)</u>
Total Cash Receipts / Revenue	<u>27,159</u>	<u>12,327</u>	<u>11,050</u>	<u>1,277</u>
Expenditures and Transfers				
Public Safety				
Health Insurance	43	14	7,350	7,336
KPERS	2,072	1,509	1,500	(9)
Social Security	6,263	7,173	8,000	827
Unemployment	165	552	750	198
Workmen's Compensation			<u>4,500</u>	<u>4,500</u>
Total Expenditures and Transfers	<u>8,543</u>	<u>9,248</u>	<u>22,100</u>	<u>12,852</u>
Receipts Over (Under)				
Expenditures and Transfers	18,616	3,079		
Unencumbered Cash, Beginning	<u>15,983</u>	<u>34,599</u>		
Unencumbered Cash, Ending	<u>34,599</u>	<u>37,678</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	141,692	142,868	129,738	13,130
Motor Vehicle Tax		15,105	15,359	16,602	(1,243)
Recreational Vehicle Tax		208	211	214	(3)
Delinquent Tax		4,014	5,180	2,000	3,180
16/20 M Truck Tax		363	385	308	77
In Lieu of Tax		343	586		586
Total Taxes		<u>161,725</u>	<u>164,589</u>	<u>148,862</u>	<u>15,727</u>
Intergovernmental					
Slider		<u>3,221</u>	<u>2,314</u>	<u>3,221</u>	(907)
Total Cash Receipts / Revenue		<u>164,946</u>	<u>166,903</u>	<u>152,083</u>	<u>14,820</u>
Expenditures and Transfers					
Social Services for Aged and Poor					
Contractual Services		<u>129,320</u>	<u>163,273</u>	<u>165,152</u>	<u>1,879</u>
Total Expenditures and Transfers		<u>129,320</u>	<u>163,273</u>	<u>165,152</u>	<u>1,879</u>
Receipts Over (Under)					
Expenditures and Transfers		35,626	3,630		
Unencumbered Cash, Beginning		<u>3,344</u>	<u>38,970</u>		
Unencumbered Cash, Ending		<u>38,970</u>	<u>42,600</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 22,775	23,232	20,000	3,232
Total Cash Receipts / Revenue	<u>22,775</u>	<u>23,232</u>	<u>20,000</u>	<u>3,232</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>22,775</u>	<u>20,000</u>	<u>20,000</u>	
Total Expenditures and Transfers	<u>22,775</u>	<u>20,000</u>	<u>20,000</u>	
Receipts Over (Under)				
Expenditures and Transfers		3,232		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>3,232</u>		

See accompanying notes to financial statements

Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	424,802	451,790	417,384	34,406
Motor Vehicle Tax		45,062	46,047	49,781	(3,734)
Recreational Vehicle Tax		622	633	642	(9)
Delinquent Tax		9,485	14,174	5,000	9,174
16/20 M Truck Tax		726	1,155	924	231
In Lieu of Tax		1,029	1,844		1,844
Total Taxes		<u>481,726</u>	<u>515,643</u>	<u>473,731</u>	<u>41,912</u>
Intergovernmental					
Slider		<u>9,657</u>	<u>7,279</u>	<u>9,657</u>	<u>(2,378)</u>
Miscellaneous					
Other			4,228		4,228
Total Cash Receipts / Revenue		<u>491,383</u>	<u>527,150</u>	<u>483,388</u>	<u>43,762</u>
Expenditures and Transfers					
Public Works					
Personal Services		108,447	118,541	115,600	(2,941)
Contractual Services		373,045	78,464	597,615	519,151
Commodities			42,814	40,000	(2,814)
Reimbursed Expense	(<u>3,831)</u>			
Total Expenditures and Transfers		<u>477,661</u>	<u>239,819</u>	<u>753,215</u>	<u>513,396</u>
Receipts Over (Under)					
Expenditures and Transfers		13,722	287,331		
Unencumbered Cash, Beginning		457,881	477,480		
Prior Year Encumbr. Cancelled		<u>5,877</u>	<u>225</u>		
Unencumbered Cash, Ending		<u>477,480</u>	<u>765,036</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 15,822	14,971	13,923	1,048
Motor Vehicle Tax	3,276	1,738	1,856	(118)
Recreational Vehicle Tax	45	24	24	
Delinquent Tax	687	678	400	278
16/20 M Truck Tax	90	83	34	49
In Lieu of Tax	74	62		62
Total Taxes	<u>19,994</u>	<u>17,556</u>	<u>16,237</u>	<u>1,319</u>
Intergovernmental				
Slider	<u>360</u>	<u>244</u>	<u>360</u>	(<u>116</u>)
Total Cash Receipts / Revenue	<u>20,354</u>	<u>17,800</u>	<u>16,597</u>	<u>1,203</u>
Expenditures and Transfers				
General Government				
Contractual Services	<u>23,643</u>	<u>22,460</u>	<u>25,000</u>	<u>2,540</u>
Total Expenditures and Transfers	<u>23,643</u>	<u>22,460</u>	<u>25,000</u>	<u>2,540</u>
Receipts Over (Under)				
Expenditures and Transfers	(3,289)	(4,660)		
Unencumbered Cash, Beginning	<u>12,664</u>	<u>9,375</u>		
Unencumbered Cash, Ending	<u>9,375</u>	<u>4,715</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 18,374	18,742	16,000	2,742
Total Cash Receipts / Revenue	<u>18,374</u>	<u>18,742</u>	<u>16,000</u>	<u>2,742</u>
Expenditures and Transfers				
Culture and Recreation				
Contractual Services	<u>20,910</u>	<u>18,256</u>	<u>18,256</u>	
Total Expenditures and Transfers	<u>20,910</u>	<u>18,256</u>	<u>18,256</u>	
Receipts Over (Under)				
Expenditures and Transfers	(2,536)	486		
Unencumbered Cash, Beginning	<u>2,537</u>	<u>1</u>		
Unencumbered Cash, Ending	<u>1</u>	<u>487</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Tourism and Convention Promotion Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$ 253,438	261,273	412,000	(150,727)
Total Cash Receipts / Revenue	<u>253,438</u>	<u>261,273</u>	<u>412,000</u>	<u>(150,727)</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	<u>253,438</u>	<u>261,273</u>	<u>412,000</u>	<u>150,727</u>
Total Expenditures and Transfers	<u>253,438</u>	<u>261,273</u>	<u>412,000</u>	<u>150,727</u>
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning	<u> </u>	<u> </u>		
Unencumbered Cash, Ending	<u> </u>	<u> </u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 20,000	40,000
Total Cash Receipts / Revenue	<u>20,000</u>	<u>40,000</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	20,000	40,000
Unencumbered Cash, Beginning	<u>44,379</u>	<u>64,379</u>
Unencumbered Cash, Ending	<u>64,379</u>	<u>104,379</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$	250,000
Total Cash Receipts / Revenue		250,000
Expenditures and Transfers		
Public Works		
Commodities	552,887	
Total Expenditures and Transfers	552,887	
Receipts Over (Under)		
Expenditures and Transfers	(552,887)	250,000
Unencumbered Cash, Beginning	562,743	9,856
Unencumbered Cash, Ending	9,856	259,856

See accompanying notes to financial statements

Montgomery County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 150,000	150,000
Total Cash Receipts / Revenue	<u>150,000</u>	<u>150,000</u>
Expenditures and Transfers		
Public Works		
Capital Outlay	<u>193,699</u>	<u>114,298</u>
Total Expenditures and Transfers	<u>193,699</u>	<u>114,298</u>
Receipts Over (Under)		
Expenditures and Transfers	(43,699)	35,702
Unencumbered Cash, Beginning	<u>372,562</u>	<u>328,863</u>
Unencumbered Cash, Ending	<u><u>328,863</u></u>	<u><u>364,565</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Special Rural Fire Equipment Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 16,500	25,000
Total Cash Receipts / Revenue	<u>16,500</u>	<u>25,000</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay		10,000
Total Expenditures and Transfers		<u>10,000</u>
Receipts Over (Under)		
Expenditures and Transfers	16,500	15,000
Unencumbered Cash, Beginning		16,500
Unencumbered Cash, Ending	<u>16,500</u>	<u>31,500</u>

See accompanying notes to financial statements

Montgomery County, Kansas
GIS Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 70,000	
Total Cash Receipts / Revenue	<u>70,000</u>	
Expenditures and Transfers		
General Government		
Contractual Services	<u>17,937</u>	<u>34,709</u>
Total Expenditures and Transfers	<u>17,937</u>	<u>34,709</u>
Receipts Over (Under)		
Expenditures and Transfers	52,063	(34,709)
Unencumbered Cash, Beginning	<u>7,937</u>	<u>60,000</u>
Unencumbered Cash, Ending	<u><u>60,000</u></u>	<u><u>25,291</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Sewer District No 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Sanitation				
Contractual Services				13,316
Total Expenditures and Transfers				13,316
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		13,316	13,316	
Unencumbered Cash, Ending		13,316	13,316	

See accompanying notes to financial statements

Sewer District No 2 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Special Assessments	\$ 2,070	663		663
Licenses, Fees, and Permits				
Service Fees	216,778	211,731	238,200	(26,469)
Miscellaneous				
Other		219		219
Total Cash Receipts / Revenue	218,848	212,613	238,200	(25,587)
Expenditures and Transfers				
Sanitation				
Contractual Services	221,888	269,038	338,150	69,112
Commodities	599	1,241	5,800	4,559
Capital Outlay			20,000	20,000
Reimbursed Expense	(2,653)			
Total Sanitation	219,834	270,279	363,950	93,671
Debt Service				
Principal	16,805	16,805		(16,805)
Total Expenditures and Transfers	236,639	287,084	363,950	76,866
Receipts Over (Under)				
Expenditures and Transfers	(17,791)	(74,471)		
Unencumbered Cash, Beginning	214,400	196,609		
Unencumbered Cash, Ending	196,609	122,138		

Montgomery County, Kansas
Sewer District No 5 Special Assessments Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009

(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Taxes		
Delinquent Tax	\$ 458	
Special Assessments	(229)	(229)
Total Cash Receipts / Revenue	<u>229</u>	<u>(229)</u>
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	229	(229)
Unencumbered Cash, Beginning		<u>229</u>
Unencumbered Cash, Ending	<u>229</u>	<u><u>229</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Licenses, Fees, and Permits				
Emergency Telephone Tax	\$ 63,641	60,806	70,000	(9,194)
Total Cash Receipts / Revenue	<u>63,641</u>	<u>60,806</u>	<u>70,000</u>	<u>(9,194)</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	67,396	65,539	80,000	14,461
Commodities	8,384		10,000	10,000
Capital Outlay			19,074	19,074
Total Expenditures and Transfers	<u>75,780</u>	<u>65,539</u>	<u>109,074</u>	<u>43,535</u>
Receipts Over (Under)				
Expenditures and Transfers	(12,139)	(4,733)		
Unencumbered Cash, Beginning	<u>33,931</u>	<u>21,792</u>		
Unencumbered Cash, Ending	<u>21,792</u>	<u>17,059</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Sewer District No 4 Bond and Int. Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 664	345		345
Special Assessments	8,932	8,871	11,164	(2,293)
Total Taxes	9,596	9,216	11,164	(1,948)
Use of Money and Property				
Interest on Investments	91	21	100	(79)
Total Cash Receipts / Revenue	9,687	9,237	11,264	(2,027)
Expenditures and Transfers				
Debt Service				
Principal	5,000	10,000	10,000	
Interest	1,786	1,431	1,430	(1)
Commission & Postage			10	10
Total Expenditures and Transfers	6,786	11,431	11,440	9
Receipts Over (Under)				
Expenditures and Transfers	2,901	(2,194)		
Unencumbered Cash, Beginning	6,789	9,690		
Unencumbered Cash, Ending	9,690	7,496		

See accompanying notes to financial statements

Montgomery County, Kansas
Sewer District No 5 Bond and Int. Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$ 2,153	410		410
Special Assessments	10,434	11,501	12,310	(809)
Total Taxes	12,587	11,911	12,310	(399)
Use of Money and Property				
Interest on Investments	244	43	300	(257)
Total Cash Receipts / Revenue	12,831	11,954	12,610	(656)
Expenditures and Transfers				
Debt Service				
Principal	10,000	10,000	10,000	
Interest	3,011	2,311	2,310	(1)
Commission & Postage			10	10
Total Expenditures and Transfers	13,011	12,311	12,320	9
Receipts Over (Under)				
Expenditures and Transfers	(180)	(357)		
Unencumbered Cash, Beginning	19,296	19,116		
Unencumbered Cash, Ending	19,116	18,759		

See accompanying notes to financial statements

No Fund Warrants Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$	463,004	378,800	84,204
Delinquent Tax		5,359		5,359
In Lieu of Tax		1,712		1,712
Total Taxes		<u>470,075</u>	<u>378,800</u>	<u>91,275</u>
Intergovernmental				
Slider		6,758		6,758
Transfers				
Operating Transfers In		200,771		200,771
Miscellaneous				
Other		48,801		48,801
Total Cash Receipts / Revenue		<u>726,405</u>	<u>378,800</u>	<u>347,605</u>
Expenditures and Transfers				
Debt Service				
Principal		289,881	338,800	48,919
Interest		55,841	40,000	(15,841)
Total Expenditures and Transfers		<u>345,722</u>	<u>378,800</u>	<u>33,078</u>
Receipts Over (Under)				
Expenditures and Transfers		380,683		
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending		<u>380,683</u>		

See accompanying notes to financial statements

Montgomery County, Kansas
Special Assessments Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
None	\$			
Expenditures and Transfers				
Sanitation				
Capital Outlay				
Total Expenditures and Transfers				
Receipts Over (Under)				
Expenditures and Transfers				
Unencumbered Cash, Beginning		20,430	20,430	
Unencumbered Cash, Ending		20,430	20,430	

See accompanying notes to financial statements

Solid Waste Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts				
None	\$			
Expenditures and Transfers				
Sanitation				
Contractual Services		4,950		65,035
Total Expenditures and Transfers		4,950		65,035
Receipts Over (Under)				
Expenditures and Transfers	(4,950)		
Unencumbered Cash, Beginning		65,036	60,086	
Unencumbered Cash, Ending		60,086	60,086	

See accompanying notes to financial statements

Montgomery County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 286,189	275,447
Total Cash Receipts / Revenue	<u>286,189</u>	<u>275,447</u>
Expenditures and Transfers		
General Government		
Personal Services	212,855	224,542
Contractual Services	30,315	34,179
Capital Outlay	19,439	
Total General Government	<u>262,609</u>	<u>258,721</u>
Transfers		
Operating Transfers Out	<u>53,075</u>	23,736
Total Expenditures and Transfers	<u>315,684</u>	<u>282,457</u>
Receipts Over (Under)		
Expenditures and Transfers	(29,495)	(7,010)
Unencumbered Cash, Beginning	<u>53,231</u>	23,736
Unencumbered Cash, Ending	<u><u>23,736</u></u>	<u><u>16,726</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 2,923	3,417
Total Cash Receipts / Revenue	<u>2,923</u>	<u>3,417</u>
Expenditures and Transfers		
General Government		
Commodities	<u>2,934</u>	<u>3,022</u>
Total Expenditures and Transfers	<u>2,934</u>	<u>3,022</u>
Receipts Over (Under)		
Expenditures and Transfers	(11)	395
Unencumbered Cash, Beginning	<u>749</u>	<u>738</u>
Unencumbered Cash, Ending	<u><u>738</u></u>	<u><u>1,133</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	750
Miscellaneous		
Other	2,053	28,600
Total Cash Receipts / Revenue	2,053	29,350
Expenditures and Transfers		
Public Safety		
Contractual Services	2,081	13,442
Commodities		12,844
Total Expenditures and Transfers	2,081	26,286
Receipts Over (Under)		
Expenditures and Transfers	(28)	3,064
Unencumbered Cash, Beginning	803	775
Prior Year Encumbr. Cancelled		1
Unencumbered Cash, Ending	775	3,840

See accompanying notes to financial statements

Montgomery County, Kansas
Conceal and Carry Permit Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,400	3,720
Total Cash Receipts / Revenue	<u>3,400</u>	<u>3,720</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		2,000
Commodities	<u>6,592</u>	<u>730</u>
Total Expenditures and Transfers	<u>6,592</u>	<u>2,730</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,192)	990
Unencumbered Cash, Beginning	<u>4,211</u>	<u>1,019</u>
Unencumbered Cash, Ending	<u><u>1,019</u></u>	<u><u>2,009</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 46,270	33,626
Use of Money and Property		
Interest on Investments	721	50
Total Cash Receipts / Revenue	46,991	33,676
Expenditures and Transfers		
General Government		
Contractual Services	8,739	10,088
Commodities	7,030	7,926
Total General Government	15,769	18,014
Transfers		
Operating Transfers Out	60,000	
Total Expenditures and Transfers	75,769	18,014
Receipts Over (Under)		
Expenditures and Transfers	(28,778)	15,662
Unencumbered Cash, Beginning	39,519	10,741
Unencumbered Cash, Ending	10,741	26,403

See accompanying notes to financial statements

Montgomery County, Kansas
Law Enforcement Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 3	
Total Cash Receipts / Revenue	3	
Expenditures and Transfers		
Public Safety		
Contractual Services		194
Total Expenditures and Transfers		194
Receipts Over (Under)		
Expenditures and Transfers	3	(194)
Unencumbered Cash, Beginning	192	195
Unencumbered Cash, Ending	195	1

See accompanying notes to financial statements

Montgomery County, Kansas
Community Corrections Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 308,896	241,700
Miscellaneous		
Other	2,647	4,946
Total Cash Receipts / Revenue	<u>311,543</u>	<u>246,646</u>
Expenditures and Transfers		
Public Safety		
Personal Services	149,647	159,025
Contractual Services	27,700	22,990
Commodities	6,786	6,435
Health Insurance	43,559	57,991
KPERS	7,993	8,994
Social Security	10,106	12,777
Unemployment	331	1,001
Workmen's Compensation	3,731	5,673
Reimbursed Expense		(15)
Total Expenditures and Transfers	<u>249,853</u>	<u>274,871</u>
Receipts Over (Under)		
Expenditures and Transfers	61,690	(28,225)
Unencumbered Cash, Beginning	3,136	64,836
Prior Year Encumbr. Cancelled	<u>10</u>	<u>182</u>
Unencumbered Cash, Ending	<u><u>64,836</u></u>	<u><u>36,793</u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
D.A.R.E. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Other	\$ 1,399	
Total Cash Receipts / Revenue	<u>1,399</u>	
Expenditures and Transfers		
Public Safety		
Contractual Services	34	
Commodities	<u>2,223</u>	
Total Expenditures and Transfers	<u>2,257</u>	
Receipts Over (Under)		
Expenditures and Transfers	(858)	
Unencumbered Cash, Beginning	<u>877</u>	<u>19</u>
Unencumbered Cash, Ending	<u>19</u>	<u>19</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Victim Witness Program Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	162	162
Unencumbered Cash, Ending	162	162

See accompanying notes to financial statements

Montgomery County, Kansas
Registered Offenders Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 4,960	5,310
Total Cash Receipts / Revenue	<u>4,960</u>	<u>5,310</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		1,000
Commodities	<u>5,652</u>	<u>2,099</u>
Total Expenditures and Transfers	<u>5,652</u>	<u>3,099</u>
Receipts Over (Under)		
Expenditures and Transfers	(692)	2,211
Unencumbered Cash, Beginning	<u>992</u>	<u>300</u>
Unencumbered Cash, Ending	<u>300</u>	<u>2,511</u>

See accompanying notes to financial statements

Montgomery County, Kansas
VIN Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 13,023	21,466
Miscellaneous		
Reimbursed Expense		1,875
Other		3,080
Total Miscellaneous		4,955
Total Cash Receipts / Revenue	13,023	26,421
Expenditures and Transfers		
Public Safety		
Contractual Services		1,085
Commodities	24,316	15,026
Reimbursed Expense		(650)
Total Expenditures and Transfers	24,316	15,461
Receipts Over (Under)		
Expenditures and Transfers	(11,293)	10,960
Unencumbered Cash, Beginning	13,272	1,979
Unencumbered Cash, Ending	1,979	12,939

See accompanying notes to financial statements

Montgomery County, Kansas
Byrne Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	3,189
Total Cash Receipts / Revenue		3,189
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		3,189
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		3,189

See accompanying notes to financial statements

Montgomery County, Kansas
CDBG Micro Loan Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 1,192	202
Loan Repayment	26,471	2,251
Total Cash Receipts / Revenue	27,663	2,453
Expenditures and Transfers		
Economic Development		
Contractual Services	25,000	
Total Expenditures and Transfers	25,000	
Receipts Over (Under)		
Expenditures and Transfers	2,663	2,453
Unencumbered Cash, Beginning	78,832	81,495
Unencumbered Cash, Ending	81,495	83,948

See accompanying notes to financial statements

Montgomery County, Kansas
FEMA - Flood Buyout Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	140,244
Miscellaneous		
Local Match		20,996
Total Cash Receipts / Revenue		161,240
Expenditures and Transfers		
Disaster Recovery		
Contractual Services		419,927
Total Expenditures and Transfers		419,927
Receipts Over (Under)		
Expenditures and Transfers		(258,687)
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		(258,687)

See accompanying notes to financial statements

Montgomery County, Kansas
HMTA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Safety		
Contractual Services	5,000	
Total Expenditures and Transfers	5,000	
Receipts Over (Under)		
Expenditures and Transfers	(5,000)	
Unencumbered Cash, Beginning	5,124	124
Unencumbered Cash, Ending	124	124

See accompanying notes to financial statements

Montgomery County, Kansas
FEMA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 571,109	136,615
State Grant	<u>71,691</u>	<u>18,123</u>
Total Intergovernmental	<u>642,800</u>	<u>154,738</u>
Miscellaneous		
No Fund Warrant Proceeds	<u>1,010,499</u>	<u> </u>
Total Cash Receipts / Revenue	<u>1,653,299</u>	<u>154,738</u>
Expenditures and Transfers		
Disaster Recovery		
Commodities	<u> </u>	<u>12,050</u>
Public Works		
Contractual Services	190,506	126,546
Commodities	<u>697,060</u>	<u>9,138</u>
Total Public Works	<u>887,566</u>	<u>135,684</u>
No Fund Warrants		
Principal	845,787	<u> </u>
Interest	<u>12,320</u>	<u> </u>
Total No Fund Warrants	<u>858,107</u>	<u> </u>
Total Disaster Recovery	<u>1,745,673</u>	<u>147,734</u>
Transfers		
Operating Transfers Out	<u> </u>	<u>200,771</u>
Total Expenditures and Transfers	<u>1,745,673</u>	<u>348,505</u>
Receipts Over (Under)		
Expenditures and Transfers	(92,374)	(193,767)
Unencumbered Cash, Beginning	<u>305,195</u>	<u>212,821</u>
Unencumbered Cash, Ending	<u>212,821</u>	<u>19,054</u>

See accompanying notes to financial statements

Montgomery County, Kansas
EDA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1,176	1,176
Unencumbered Cash, Ending	1,176	1,176

See accompanying notes to financial statements

Montgomery County, Kansas
CDBG - Sewer District No 2 Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	1	1
Unencumbered Cash, Ending	1	1

See accompanying notes to financial statements

Montgomery County, Kansas
Emergency Preparedness Planning Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 30,000	29,809
Total Cash Receipts / Revenue	<u>30,000</u>	<u>29,809</u>
Expenditures and Transfers		
Public Safety		
Contractual Services		30,505
Total Expenditures and Transfers		<u>30,505</u>
Receipts Over (Under)		
Expenditures and Transfers	30,000	(696)
Unencumbered Cash, Beginning		30,000
Unencumbered Cash, Ending	<u>30,000</u>	<u>29,304</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Juvenile Justice Authority Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers		
Unencumbered Cash, Beginning	499	499
Unencumbered Cash, Ending	499	499

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Case Management Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 245,670	392,044
Miscellaneous		
Other	384	322
Total Cash Receipts / Revenue	246,054	392,366
Expenditures and Transfers		
Public Safety		
Personal Services	117,685	138,238
Contractual Services	91,430	77,868
Commodities	10,766	3,266
Capital Outlay		5,316
Health Insurance	51,296	69,382
Reimbursed Expense	(10,805)	(9,549)
Total Expenditures and Transfers	260,372	284,521
Receipts Over (Under)		
Expenditures and Transfers	(14,318)	107,845
Unencumbered Cash, Beginning	15,496	1,223
Prior Year Encumbr. Cancelled	45	131
Unencumbered Cash, Ending	1,223	109,199

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - JAIBG Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 2,506	
Total Cash Receipts / Revenue	<u>2,506</u>	
Expenditures and Transfers		
Public Safety		
Personal Services	<u>2,644</u>	
Total Expenditures and Transfers	<u>2,644</u>	
Receipts Over (Under)		
Expenditures and Transfers	(138)	
Unencumbered Cash, Beginning	<u>138</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u> </u></u>

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Juvenile Intake/Assessm Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 99,057	144,723
Total Cash Receipts / Revenue	<u>99,057</u>	<u>144,723</u>
Expenditures and Transfers		
Public Safety		
Personal Services	55,766	44,959
Contractual Services	14,618	20,160
Commodities	10,932	2,416
Capital Outlay		3,670
Health Insurance	<u>20,184</u>	<u>37,388</u>
Total Expenditures and Transfers	<u>101,500</u>	<u>108,593</u>
Receipts Over (Under)		
Expenditures and Transfers	(2,443)	36,130
Unencumbered Cash, Beginning	(786)	(3,088)
Prior Year Encumbr. Cancelled	<u>141</u>	<u>65</u>
Unencumbered Cash, Ending	<u>(3,088)</u>	<u>33,107</u>

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Prevention Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 105,214	121,760
Total Cash Receipts / Revenue	<u>105,214</u>	<u>121,760</u>
Expenditures and Transfers		
Public Safety		
Personal Services	54,855	62,051
Contractual Services	24,214	19,343
Commodities	10,419	3,143
Capital Outlay		3,864
Health Insurance	17,653	18,170
Reimbursed Expense	(10)	
Total Expenditures and Transfers	<u>107,131</u>	<u>106,571</u>
Receipts Over (Under)		
Expenditures and Transfers	(1,917)	15,189
Unencumbered Cash, Beginning	2,705	788
Prior Year Encumbr. Cancelled		24
Unencumbered Cash, Ending	<u>788</u>	<u>16,001</u>

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Incentive Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$	34,045
Other Intergovernmental	7,250	
Total Intergovernmental	7,250	34,045
Licenses, Fees, and Permits		
Officer Fees		226
Transfers		
Operating Transfers In	5,000	
Total Cash Receipts / Revenue	12,250	34,271
Expenditures and Transfers		
Public Safety		
Personal Services		23,656
Contractual Services		2,145
Commodities		110
Capital Outlay		836
Health Insurance		9,869
Total Expenditures and Transfers		36,616
Receipts Over (Under)		
Expenditures and Transfers	12,250	(2,345)
Unencumbered Cash, Beginning		12,250
Unencumbered Cash, Ending	12,250	9,905

See accompanying notes to financial statements

Montgomery County, Kansas
JJA - Juvenile Intensive Supervision Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 61,310	85,350
Total Cash Receipts / Revenue	<u>61,310</u>	<u>85,350</u>
Expenditures and Transfers		
Public Safety		
Personal Services	34,807	45,340
Contractual Services	7,410	11,649
Commodities	1,200	1,002
Capital Outlay	871	1,548
Health Insurance	10,548	10,937
Reimbursed Expense	(106)	
Total Expenditures and Transfers	<u>54,730</u>	<u>70,476</u>
Receipts Over (Under)		
Expenditures and Transfers	6,580	14,874
Unencumbered Cash, Beginning	859	7,439
Prior Year Encumbr. Cancelled		11
Unencumbered Cash, Ending	<u>7,439</u>	<u>22,324</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Diversion Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 24,585	36,409
Total Cash Receipts / Revenue	<u>24,585</u>	<u>36,409</u>
Expenditures and Transfers		
General Government		
Personal Services		17,500
Contractual Services		10,182
Total Expenditures and Transfers		<u>27,682</u>
Receipts Over (Under)		
Expenditures and Transfers	24,585	8,727
Unencumbered Cash, Beginning	4,100	28,685
Prior Year Encumbr. Cancelled		81
Unencumbered Cash, Ending	<u>28,685</u>	<u>37,493</u>

See accompanying notes to financial statements

Montgomery County, Kansas
C.O.P.S. Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2009
(With Comparative Actual Totals for the Prior Year Ended December 31, 2008)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Use of Money and Property		
Interest on Investments	\$ 1	
Total Cash Receipts / Revenue	<u>1</u>	
Expenditures and Transfers		
None		
Receipts Over (Under)		
Expenditures and Transfers	1	
Unencumbered Cash, Beginning	<u>106</u>	<u>107</u>
Unencumbered Cash, Ending	<u><u>107</u></u>	<u><u>107</u></u>

See accompanying notes to financial statements

Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:		0	0	
General Fund-Caney City	\$	169,918	169,918	
Employee Benefits		138,572	138,572	
Industrial		6,699	6,699	
Library		45,888	45,888	
Fire Law Enformnt Ambulan		16,334	16,334	
Nuisance	240	1,008	888	360
Special City & Cnty Hwy		8,452	8,452	
General Fund-Cherryvale		261,471	261,471	
Employee Benefits		5,327	5,327	
Industrial		136	136	
Library		41,598	41,598	
Special Liability		192	192	
Fire Law Enforcmnt Ambula		3,341	3,341	
Bond And Interest		1	1	
Special Assessments	333	1,755	885	1,203
Special City & Cnty Hwy		9,634	9,634	
General Fund-Coffeyville		4,224,045	4,289,047	(65,002)
Employee Benefits		18,293	18,293	
Library		331,512	331,512	
Bond And Interest		25	25	
Nuisance	18,286	33,147	40,225	11,208
Special City & Cnty Hwy		44,144	44,144	
General Fund-Dearing City		18,582	18,582	
Special City & Cnty Hwy		1,729	1,729	
General Fund-Elk City		18,607	18,607	
Employee Benefits		3,048	3,048	
Special Liability		1,649	1,649	
Elk City - Nuisance	105	1,540	1,645	
Special City & Cnty Hwy		1,250	1,250	
Special Fire Equipment		1	1	
General Fund-Havana City		8,804	8,804	
Library		47	47	
Sewer	267	1,648	1,847	68
Nuisance	225	1,763	1,350	638
Special City & Cnty Hwy		354	354	
General Fund-Independence		948,924	948,924	
Employee Benefits		746,547	746,547	
Industrial		46,958	46,958	
Library		183,713	183,713	
Special Liability		22,934	22,934	
Bond And Interest		266,568	266,568	
Paving	8,934	12,939	16,722	5,151
Sewer	29,112	47,686	49,585	27,213
Nuisance	425	7,690	5,815	2,300
Special City & Cnty Hwy		39,656	39,656	
Water Line	2,667	5,335	5,335	2,667

See accompanying notes to financial statements

Montgomery County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Library Employee Benefits		67,042	67,042	
Streetscape Project	24,965	45,032	45,528	24,469
General Fund-Liberty City		11,276	11,276	
Sewer	1,395	2,781	3,253	923
Special City & Cnty Hwy		396	396	
General Fund - Tyro City		11,252	11,252	
Employee Benefits		200	200	
Sewer	726	2,496	2,463	759
Special City & Cnty Hwy		929	929	
Noxious Weed		524	524	
Subtotal Cities	<u>87,680</u>	<u>7,891,392</u>	<u>7,967,115</u>	<u>11,957</u>
		0	0	
Townships:		0	0	
General Fund - Caney TWP	1	0	0	1
General Fund-Cherokee TWP	80	68	134	14
Township Hall	103	6,142	5,900	345
General Fund-Cherry TWP	539	0	0	539
General Fund-Drum Creek T	122	2,783	0	2,905
General Fund-Fawn Creek T	158	329	0	487
General Fund-Indep TWP	216	1,178	1,369	25
General Fund-Liberty TWP	2	298	150	150
Township Hall	140	1,914	1,091	963
General Fund-Louisburg TW		4,750	4,750	
Fire Protection		8,415	8,415	
Township Hall		7,048	7,048	
General Fund-Parker TWP	222	1,893	1,972	143
Township Hall	1,159	2,175	3,219	115
General Fund-Rutland TWP	2	0	0	2
Township Hall	6	1	0	7
General Fund-Sycamore TWP	100	1,058	1,007	151
Township Hall	245	2,842	2,668	419
General Fund-West Cherry	2,678	1,869	0	4,547
Township Hall	1,428	798	0	2,226
Subtotal Townships	<u>7,201</u>	<u>43,561</u>	<u>37,723</u>	<u>13,039</u>
		0	0	
Schools:		0	0	
General Fund - USD 283	418	146,860	147,247	31
Bond & Interest		84,093	84,093	
Supplemental General		35,593	35,593	
General Fund - USD 436	23,363	535,505	557,132	1,736
Recreation Commission		95,253	95,253	
Rec Comm Employee Benefit		4,690	4,690	
Supplement General		396,625	396,625	
General Fund - USD 445	6,196	3,532,852	3,606,402	(67,354)
Capital Outlay		698,089	698,089	
Bond And Interest	(1,326)	(805)	3,333	(3,854)
Recreation Commission		796,296	796,296	
Rec Comm Employee Benefit		199,135	199,135	
Supplemental General		4,158,587	4,158,587	
General Fund - USD 446	15,892	1,780,107	1,794,818	1,181

See accompanying notes to financial statements

Montgomery County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Capital Outlay		328,681	328,681	
Recreation Commission		328,568	328,568	
Library		182,204	182,204	
Special Assessment		1	1	
Bond And Interest		17	17	
Rec Comm Employee Benefit		95,502	95,502	
Supplemental General		1,886,551	1,886,551	
General Fund - USD 447	4,705	301,403	305,857	251
Capital Outlay		1	1	
Recreation Commission		40,138	40,138	
Bond And Interest		117,007	117,007	
Supplemental General		328,767	328,767	
General Fund - USD 461	2,999	86,675	89,451	223
Capital Outlay		9,637	9,637	
Recreation Commission		8,624	8,624	
Bond And Interest		28,455	28,455	
Supplemental General		92,564	92,564	
General Fund - USD 484		17,634	17,634	
Capital Outlay		3,779	3,779	
Recreation Commission		1,413	1,413	
Supplemental General		21,556	21,556	
General Fund - CCC		8,705,901	8,705,901	
Capital Outlay - CCC		472,651	472,651	
Employee Benefit - CCC		20	20	
Area Vocational - CCC		18	18	
General Fund - ICC		4,649,619	4,649,619	
Employee Benefit - ICC		20	20	
Area Vocational - ICC		4	4	
Adult Education - ICC		3	3	
Subtotal Schools	<u>52,247</u>	<u>30,171,903</u>	<u>30,291,936</u>	<u>(67,786)</u>
Cemeteries:		0	0	
Fawn Creek #1	3,729	7,588	10,000	1,317
Grandview #2		1,256	1,256	
Harrisonville #3		6,209	6,209	
Havana Cemetery #4	311	6,685	5,805	1,191
Jefferson #5	6,058	3,839	0	9,897
Robbins #7	42,094	10,041	3,000	49,135
Varner Ross #8		385	385	
Springhill #9	1,084	5,527	4,000	2,611
Sycamore #10	634	3,206	3,357	483
Oakhill #11		10,076	10,076	
Rutland #12	948	1,120	0	2,068
Liberty #13	135	7,249	6,824	560
Cherokee #14	1,516	1,923	2,610	829
Cherry #15	144	5,174	5,201	117
White #17	2,274	3,954	4,417	1,811
West Cherry #18	2,430	2,556	4,000	986
Blackjack #19	780	2,106	1,840	1,046
Subtotal Cemeteries	<u>62,137</u>	<u>78,894</u>	<u>68,980</u>	<u>72,051</u>

See accompanying notes to financial statements

Montgomery County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2009

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
		0	0	
Watershed Districts:		0	0	
Verdigris Drainage #1	885	2,472	3,911	(554)
Verdigris Drainage #2	30,799	0	0	30,799
Verdigris Drainage #3	11	5	0	16
Bee Creek Watershed #15	4,371	20,617	24,491	497
Twin Caney Watershed #34		863	863	
Duck Creek Watershed #59	58	9,934	9,992	
Subtotal Watershed Districts	<u>36,124</u>	<u>33,891</u>	<u>39,257</u>	<u>30,758</u>
		0	0	
Regional Library:		0	0	
General Fund		155,270	155,270	
Employee Benefits		9,143	9,143	
Subtotal Regional Library		<u>164,413</u>	<u>164,413</u>	
Total Subdivisions	<u>245,389</u>	<u>38,384,054</u>	<u>38,569,424</u>	<u>60,019</u>
		0	0	
State Funds:		0	0	
State Educational Building	6,463	380,043	382,884	3,622
State Correctional Building	3,232	190,021	191,442	1,811
		8	4	4
Total State Funds	<u>9,695</u>	<u>570,072</u>	<u>574,330</u>	<u>5,437</u>
		0	0	
Other Agency Funds:		0	0	
Payroll Clearing	5,458	20,614	19,856	6,216
Motor Vehicle Licenses		1,558,731	1,558,731	
Joint Mortgage Registration	186	0	0	186
Secretary of State Fees		385	385	
Heritage Trust	1,825	7,751	7,736	1,840
Unclaimed Money	921	0	0	921
Sales Tax		1,095,702	996,215	99,487
Change	5,921	41,401	47,322	
State VIN Fees	55	1,112	1,097	70
Sewer District No 1 Escrow	5,101	0	0	5,101
Sewer District No 4 Escrow	2,696	0	0	2,696
Total Other Agency Funds	<u>22,163</u>	<u>2,725,696</u>	<u>2,631,342</u>	<u>116,517</u>
		0	0	
Distributable Funds:		0	0	
Current Tax	27,134,519	56,311,477	55,718,396	27,727,600
Delinquent Tax	379,126	1,484,959	1,533,643	330,442
Motor Vehicle Tax	56,212	4,238,588	4,246,560	48,240
Recreational Vehicle Tax	(634)	55,635	55,772	(771)
Mineral Production Tax		86,763	86,763	
Local Alcoholic Liquor		60,717	60,717	
In Lieu of Tax	54,277	112,934	167,211	
Special City and County Highw		1,065,461	1,065,461	
Slider		656,578	656,578	
Neighborhood Revitalization		164,771	164,771	
Total Distributable Funds	<u>27,623,500</u>	<u>64,237,883</u>	<u>63,755,872</u>	<u>28,105,511</u>
		0	0	
Total Agency Funds	<u>27,900,747</u>	<u>105,917,705</u>	<u>105,530,968</u>	<u>28,287,484</u>

See accompanying notes to financial statements

County of Montgomery, Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2009

Statement 5

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds:</u>										
Sewer District No. 4	6.9-7.2%	4/1/1990	108,198	10/1/2010	20,000		10,000		10,000	1,430
Sewer District No. 5	7.00%	5/1/1991	131,766	9/1/2011	33,000		10,000		23,000	2,310
<u>No Fund Warrants</u>										
Flood Disaster Recovery	5.00%	12/20/2007	933,500	(1)	87,781		87,781		-	3,302
Flood Disaster Recovery	4.97%	2/22/2008	1,010,500	8/1/2013	1,010,500		202,100		808,400	54,137
<u>CDBG Loans:</u>										
CDBG Loan	2.00%	7/1/2002	124,252	1/1/2013	58,990		58,990		-	1,217
KDHE Loan	3.06%	2/5/2002	250,000	9/1/2023	200,940		10,738		190,202	6,067
<u>Economic Incentive Contract:</u>										
Cessna	0.00%	7/1/2006	1,200,000	7/1/2018	1,000,000		100,000		900,000	
<u>Capital Leases:</u>										
3 Motor Graders	3.95%	9/25/2006	381,964	9/25/2013	283,303		52,320		230,983	10,673
Emergency Phone Equip	10.78%	6/5/2006	139,477	6/15/2011	81,599		31,494		50,105	7,852
GIS System	5.56%	5/7/2007	157,000	1/1/2013	79,988		30,686		49,302	4,023
3 Motor Graders	4.46%	8/7/2007	311,452	3/1/2014	247,831		40,710		207,121	10,595
<u>Compensated Absences:</u>										
Vacation Pay Maximum Potential Liability					222,987			29,199	252,186	
Sick Leave Maximum Potential Liability					603,582			66,589	670,171	
Compensatory Time Off					12,621			2,550	15,171	
Total Long-Term Debt					<u>3,943,122</u>	<u>-</u>	<u>634,819</u>	<u>98,338</u>	<u>3,406,641</u>	<u>101,606</u>

(1) Repayment of No Fund Warrants is not scheduled. Must be paid within five tax years.

County of Montgomery, Kansas
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2009

Statement 5
Page 2 of 2

	2010	2011	2012	2013	2014	2015-19	2020-24	Totals
<u>Principal</u>								
<u>General Obligation Bonds</u>								
Sewer District No. 4	10,000							10,000
Sewer District No. 5	11,000	12,000						23,000
Total General Obligation Bonds	21,000	12,000	-	-	-	-	-	33,000
<u>No Fund Warrants</u>								
Flood Disaster Recovery	202,100	202,100	202,100	202,100				808,400
Total No Fund Warrants	202,100	202,100	202,100	202,100	-	-	-	808,400
<u>CDBG Loans:</u>								
KDHE Loan	11,070	11,410	11,762	12,125	12,499	68,518	62,818	190,202
Total CDBG Loans	11,070	11,410	11,762	12,125	12,499	68,518	62,818	190,202
<u>Economic Incentive Contract:</u>								
Cessna	100,000	100,000	100,000	100,000	100,000	400,000		900,000
<u>Capital Leases</u>								
3 Motor Graders	54,407	56,577	58,820	61,179				230,983
Emergency Phone Equip	32,496	17,608						50,104
GIS System	32,415	16,886						49,301
3 Motor Graders	42,546	44,463	46,453	48,561	25,098			207,121
Total Capital Leases	161,864	135,534	105,273	109,740	25,098	-	-	537,509
Total Principal	496,034	461,044	419,135	423,965	137,597	468,518	62,818	2,469,111
<u>Interest</u>								
<u>General Obligation Bonds Interest</u>								
Sewer District No. 4	715							715
Sewer District No. 5	1,610	840						2,450
General Obligation Bonds Interest	2,325	840	-	-	-	-	-	3,165
<u>CDBG Loans:</u>								
KDHE Loan	5,736	5,395	5,043	4,680				20,854
Total CDBG Loans Interest	5,736	5,395	5,043	4,680	-	-	-	20,854
<u>Capital Leases Interest</u>								
3 Motor Graders	8,586	6,416	4,173	1,813				20,988
Emergency Phone Equip	3,823	557						4,380
GIS System	2,294	468						2,762
3 Motor Graders	8,760	6,842	4,853	2,744	555			23,754
Total Capital Leases Interest	23,463	14,283	9,026	4,557	555	-	-	51,884
Total Interest	31,524	20,518	14,069	9,237	555	-	-	75,903
Total Principal and Interest	527,558	481,562	433,204	433,202	138,152	468,518	62,818	2,545,014

(1) Repayment of No Fund Warrants is not scheduled. Must be paid within five tax years.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2009

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The basic criterion used for including or excluding other governmental organizations as a part of the financial statements of the County is financial accountability. Financial accountability is derived from the County's powers and includes, but is not limited to, appointment of a voting majority of the governing body, imposition of will, financial benefit/burden on primary government and fiscal dependency. The County has waived the application of generally accepted accounting principles and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2009:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2009

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has waived generally accepted accounting principles as provided by Kansas Statutes. Thereby the Kansas statutes require this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The following budgets were amended during the 2009 fiscal year:

	<u>Original Budget</u>	<u>Amended Budget</u>
Tourism	\$ 150,000	412,000
Sewer District No. 2	237,950	363,950

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2009

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund
Special Machinery Fund
Special Highway Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Deposits and Investments

As of December 31, 2009, the County held no investments.

K.S.A. 9-1401 establishes the depositories that may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2009

joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County maintained full coverage and has not designated any "peak periods".

At December 31, 2009, the County's carrying amount of deposits was \$39,924,985 and the bank balance was \$40,000,938. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$606,090 was covered by federal depository insurance, \$39,394,848 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2009

Vacation and Sick Pay

The County's policies regarding vacation and sick pay permit employees to accumulate a fixed number of days vacation time per month of services with the rate of accumulation based upon the length of employment. Vacation must be taken within twelve months of the time earned. Any unused vacation time is paid upon date of employment termination.

The County's policies regarding sick leave only provide benefits for absences due to illness and partial benefits for death or retirement at age 62 or older.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

FEMA - Buyout Grant Fund	\$ 258,687
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Statement 1 displays negative unencumbered cash in the preceding fund, however this negative amount was offset by federal financial assistance due and owing from the State of Kansas.

Compliance with Kansas Budget Law

No Violations

Compliance with Kansas Depository Security Law

No Violations

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2009, in accordance with K.S.A. 75-1120(a).

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2009

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2009 was 6.54%. The County employer contributions for the years ending December 31, 2009, 2008 and 2007 were \$357,476, \$265,476, and \$229,008, respectively, equal to the statutory required contributions for each year.

Lease Purchase Obligations

At December 31, 2009, the County was obligated under four lease-purchase agreements. These agreements qualify as capital leases for accounting purposes. Title to the assets acquired will transfer to the County at the end of the lease term. Detailed lease information is presented on statement 5.

Long-Term Contracts

At December 31, 2009, the County was obligated under one long-term contract. The County entered into an agreement along with the City of Independence to provide economic development incentives to a manufacturing business entity. Details of the long-term contract obligation information are presented on statement 5.

No Fund Warrants

The county issued \$933,500 no fund warrants as of December 20, 2007 and then issued an additional \$1,010,500 as of February 22, 2009. The no fund warrants were authorized by the Kansas Board of Tax Appeals for unforeseen circumstances arising from flood disaster recovery costs. There has been no schedule of repayments designated for the December 20, 2007 issue. However, the no fund warrants authorization requires that they be serviced within five tax years. Details regarding the February 22, 2009 issue are presented on statement 5.

General Obligation Bonds

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Montgomery County assessed valuation at July 1, 2009 was \$434,907,649. The outstanding bonded debt at December 31, 2009 was \$33,000. The resulting legal debt margin was \$13,014,228. No adjustment for Motor vehicle valuation has been considered in this legal debt margin computation. Detailed bonded indebtedness information is presented on statement 5.

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2009

Conduit Debt

Conduit debt obligations are certain limited-obligation revenue bonds issued by a local government entity for the express purpose of providing capital financing for a specific third party that is not a part of the issuer's financial reporting entity. Although conduit debt obligations bear the name of the governmental issuer, the issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued.

At December 31, 2009 one conduit debt issue was outstanding, issued on behalf of a private company. Total conduit debt outstanding was in the amount of \$604,724.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto	General	\$ 23,736
No Fund Warrants	FEMA 2007 Flood Project	200,771
Road and Bridge	Special Highway	250,000
Road and Bridge	Special Machinery	150,000
Noxious Weed	Noxious Weed Capital Outlay	40,000
Rural Fire District No. 1	Special Rural Fire Equipment	25,000

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Litigation

The county has been named in a lawsuit in excess of \$10,000. The potential liability of the suit cannot be determined at this time. However, it is anticipated that the liability if any, will primarily be covered by commercial insurance. The portion of the settlement to be paid directly by the county is expected to be less than \$10,000.

Workmen's Compensation

The county is self-insured for the first \$300,000 of workmen's compensation claims. A commercial insurer covers claims in excess of that amount with a \$500,000 limit.

Note 5 Reconciliation of Statement 1 and 2

Total Expenditures per Statement 2	\$ 18,872,072
Plus Non Budgeted Funds:	
Judicial and Law Enforcement Center Construction	
Special Highway Fund	
Special Machinery	114,298
Special Rural Fire Equipment Fund	10,000
GIS Reserve Fund	34,709
Special Auto Fund	282,457
Prosecuting Attorney Training Fund	3,022

County of Montgomery, Kansas
Notes to Financial Statements
December 31, 2009

Special Law Enforcement Trust Fund	26,286
Concealed Permit Fees	2,730
Register of Deeds Technology Fund	18,014
Law Enforcement Grant Fund	194
Community Corrections Grant	274,871
Registered Offenders Fees	3,099
VIN Fees	15,461
FEMA Flood Buyout Grant Fund	419,927
FEMA Grant Fund	348,505
Emergency Planning Grant Fund	30,505
JJA – Case Management	284,521
JJA – JAIBG	
JJA – Juvenile Intake/Assessment	108,593
JJA – Prevention	106,571
JJA -- Incentive	36,616
JJA – Juvenile Intensive Supervision	70,476
Diversion Fees Fund	<u>27,682</u>
Total Expenditures per Statement 1	<u>21,090,609</u>

Note 6 Economic Dependency

A petroleum refinery plant resides in Montgomery County. This refinery plant is run by a joint venture of several companies. The valuation of the power plant accounted for approximately 31% of the County's total valuation during 2009.

Note 7 Due from Other Taxing Districts

During the 2009 fiscal year, The Kansas State Board of Tax Appeals ordered a tax refund in the amount of \$387,500 resulting from a double assessment. The County Commissioners paid the entire refund from the county's general fund giving the other taxing districts involved with the refund an option to repay their pro-rata share over a three or four year period. The resulting amount due from the other taxing districts at December 31, 2009 was \$ 33,500.

Note 8 Tax Refund

During the 2009 fiscal year the Kansas State Board of Tax Appeals awarded a tax appeal in the amount of \$ 5,555,887 plus interest in the amount of \$ 63,351. The tax refund resulting from this appeal was apportioned to all taxing districts in which the appellate has tax situs. The entire interest amount was charged to the County General Fund.

Note 9 Subsequent Events - Pending Tax Appeal

Significant tax appeals have been filed during fiscal year 2010. The awarded amount and potential for success unknown.

Montgomery County, Kansas
Reconciliation of 2008 Tax Roll
For the Year Ended December 31, 2009

Schedule 1

County Clerk's Abstract of Taxes Levied	\$	63,605,914
Add: Supplemental Tax Roll		334,328
Deduct: Taxes Abated		<u>(19,061,436)</u>
Tax Roll as Adjusted		<u><u>44,878,806</u></u>
<u>County Treasurer's Accounting:</u>		
Current Tax Collected	\$	43,294,258
Uncollected:		
Personal Property		90,925
Real Estate		<u>1,493,623</u>
Total Uncollected		<u><u>1,584,548</u></u>
Net Tax Roll		<u><u>44,878,806</u></u>

Montgomery County, Kansas
Receipts, Disbursements and Balances
County Clerk
For the Year Ended December 31, 2009

Schedule 2
(Page 1 of 6)

Balance - January 1 \$ 0

Receipts:

Election Fees and Reimbursements	\$ 19,514
Zoning Permits	6,650
Club and Beverage Licenses	2,350
Environmental Health	11,793
Revitalization	300
Officer Fees and Reimbursements	520
Maps, Printouts and Copies	14,636
Employee Health Fair	1,313
Employee Benefits - COBRA	<u>3,321</u>

Total Receipts 60,397

Disbursements:

To County Treasurer - General Fund	<u>60,397</u>
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Total Disbursements 60,397

Balance - December 31 0

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Register of Deeds
For the Year Ended December 31, 2009

Schedule 2
(Page 2 of 6)

Balance - January 1	\$	15
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Receipts:

Mortgage Registration Fees	\$	180,299	
Filing Fees and Copies		67,786	
Register of Deeds Technology Fund Fees		33,702	
Heritage Trust Fees		<u>7,211</u>	
Total Receipts			288,998

Disbursements:

To County Treasurer:			
General Fund		248,085	
Register of Deeds Technology Fund		33,702	
Heritage Trust Fund		<u>7,211</u>	
Total Disbursements			<u>288,998</u>

Balance - December 31		<u><u>15</u></u>
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Composition of Ending Balance:

Cash on Hand	\$	<u><u>15</u></u>
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Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Clerk of the District Court - Independence
For the Year Ended December 31, 2009

Schedule 2
(Page 3 of 6)

Balance - January 1	\$	78,121
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Receipts:

State Clerk Fees	\$	142,246	
LETC Fees		5,829	
IDS Fees		279	
Drivers License Reinstatement Fees		1,802	
Indigent Defense Fees (BIDS)		11,984	
Interest		351	
Fines and Forfeitures		84,386	
Marriage Licenses		10,443	
County Clerk Fees		11,719	
PATF Fees		638	
Juvenile Supervision Fees		1,853	
County Indigent Attorney Fees		17,376	
Diversion Fees		14,656	
Finger Print Fees		18,555	
Mediation Account		200	
Law Library Fees		13,525	
State Indigent Attorney Fees		39,695	
KBI Lab Fees		14,055	
Bonds		88,626	
Judgements and Restitution		72,345	
Unapplied Receipts		163,482	
Judgements		67,374	
Forfeitures		500	
Unclaimed Property		1,051	
Judicail Branch Surcharge		14,155	
Other		7,681	
Total Receipts		804,806	

Disbursements:

To State Treasurer		257,422	
To County Treasurer		64,797	
To Others		506,319	
Total Disbursements		828,538	

Balance - December 31		54,389
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Composition of Ending Balance:

Demand Deposit - Commerce Bank, Independence	\$	54,310
Cash Items		79
Total Ending Balance		54,389

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Clerk of the District Court-Coffeyville
For the Year Ended December 31, 2009

Schedule 2
(Page 4 of 6)

Balance - January 1	\$	644,664
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Receipts:

State Clerk Fees	\$	200,115
LETC Fees		33,592
IDS Fees		1,127
Drivers License Reinstatement Fees		11,303
Interest		719
Fines and Forfeitures		250,848
Marriage Licenses		6,254
County Clerk Fees		12,867
PATF Fees		3,022
County Indigent Defense Attorney Fees		2,311
Diversion Fees		20,060
Finger Print Fees		5,144
Mediation Fees		3,577
Law Library Fees		24,342
Bonds		73,178
Restitution		3,873
Unapplied Receipts		11,832
Judgements		495,167
Judicial Branch Surcharge		19,456
Other		<u>1,376</u>

Total Receipts		1,180,163
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Disbursements:

To State Treasurer		504,087
To County Treasurer		43,404
To Others		<u>1,046,032</u>
Total Disbursements		<u>1,593,523</u>

Balance - December 31		<u><u>231,304</u></u>
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Composition of Ending Balance:

Demand Deposit - Condon National Bank, Coffeyville	\$	<u>231,304</u>
Total Ending Balance		<u><u>231,304</u></u>

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Department of Corrections
For the Year Ended December 31, 2009

Schedule 2
(Page 5 of 6)

County Funds:

Balance - January 1 \$

Receipts:

Prisoner Telephone Commissions	15,084
Jail Per Diem from Other Municipalities	39,600
Work Release Program	14,895
Soc Sec Incentivies	5,600
End of Month Closings	44,696
SCAAP	3,982
Reimbursements and Miscellaneous	<u>5,287</u>

Total Receipts 129,144

Disbursements:

To General Fund 129,144

Balance - December 31 0

Montgomery County, Kansas
Statement of Receipts, Disbursements, and Balances
Office of Sheriff
For the Year Ended December 31, 2009

Schedule 2
(Page 6 of 6)

Balance - January 1 \$ 0

Receipts:

Sheriff Fees	\$ 25,755	
VIN Fees	11,100	
Registered Offenders	5,320	
Drug Tests	2,947	
Conceal and Carry Permits	<u>3,720</u>	
Total Receipts		48,842

Disbursements:

Due to County Treasurer:		
County General Fund	28,702	
VIN Fees - County Share	9,990	
VIN Fees - State Share	1,110	
Conceal and Carry Permits	3,720	
Registered Offenders	<u>5,320</u>	
Total Disbursements		<u>48,842</u>

Balance - December 31 0

S & B

**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
With Government Auditing Standards**

Board of County Commissioners
Montgomery County, Kansas

We have audited the statutory basis financial statements of Montgomery County as of and for the year ended December 31, 2009, and have issued our report thereon dated September 27, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Montgomery County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the statutory basis financial statements, but not for the purpose of expressing an opinion on the effectiveness of Montgomery County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Montgomery County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the county's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying *schedule of findings and responses* (finding 90-1 and finding 90-2) that we consider to be material weaknesses in internal control over financial reporting.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Montgomery County's statutory basis financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Montgomery County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Montgomery County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the county commissioners, others within the county, and state and federal agencies and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlotterbeck and Burns, L.L.C.

September 27, 2010

**Report on Compliance With Requirements Applicable to Each Major
Program and on Internal Control Over Compliance in Accordance
With OMB Circular A-133**

Board of County Commissioners
Montgomery County, Kansas

Compliance

We have audited the compliance of Montgomery County with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2010. Montgomery County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Montgomery County's management. Our responsibility is to express an opinion on Montgomery County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Montgomery County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Our audit does not provide a legal determination of Montgomery County's compliance with those requirements.

In our opinion, Montgomery County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

The management of Montgomery County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Montgomery County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over compliance.

A *control deficiency* in an county's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the county's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of

compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the county's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the county's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Montgomery County's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Montgomery County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the governing body, others within the county, and state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

Schlatterbeck and Burns, L.L.C.

September 27, 2010

Montgomery County, Kansas
SCHEDULE OF FINDINGS AND RESPONSES
Year ended December 31, 2009

Questioned
Costs

Section I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

- | | |
|---|-------------|
| 1. Type of auditor's financial statement report issued: | Unqualified |
| 2. Internal Control over financial reporting: | |
| Material weakness identified? | Yes |
| Significant deficiency identified not considered to be material weakness? | Yes |
| 3. Noncompliance material to financial statements noted? | No |

FEDERAL AWARDS

- | | | | | | |
|---|--------------------------------|--------------------------------|--------|--------------------------|--|
| 4. Internal Control over major programs: | | | | | |
| Material weakness identified? | No | | | | |
| Significant Deficiency identified not considered to be material weakness? | No | | | | |
| 5. Type of auditor's report issued on compliance for major programs: | Unqualified | | | | |
| 6. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section 5.10(a)? | No | | | | |
| 7. Identification of major programs: | | | | | |
| <table border="0" style="width: 100%;"> <tr> <td style="width: 50%;"><u>CFDA No.</u></td> <td style="width: 50%;"><u>Name of Federal Program</u></td> </tr> <tr> <td>97.036</td> <td>Public Assistance Grants</td> </tr> </table> | <u>CFDA No.</u> | <u>Name of Federal Program</u> | 97.036 | Public Assistance Grants | |
| <u>CFDA No.</u> | <u>Name of Federal Program</u> | | | | |
| 97.036 | Public Assistance Grants | | | | |
| 8. The threshold for determining type A and type B programs: | \$300,000 | | | | |
| 9. Montgomery County, Ks was determined to be a high risk auditee. | | | | | |

Section II – FINANCIAL STATEMENT FINDINGS

FINDING 09-1 Revenue Classification

Condition

Revenues were understated \$315,598 and expenditures were understated \$315,598.

Cause

Material revenue items were posted to expenditure accounts rather than revenue accounts.

Effect

Both revenue and expenditures were understated in the following funds and amounts:

FEMA Flood Grant Fund	\$ 154,738
FEMA Flood Buyout Grant Fund	161,240

Recommendation

Receipts of material amounts should be reviewed by supervisory personnel to insure that account classification is proper.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

FINDING 09-2 Payroll Liability

Condition

Expenditures and Payroll Payables were understated \$172,706.

Cause

Year end payroll liability was not recorded and recognized.

Effect

Both expenditures and liabilities were understated in the following funds and amounts:

General Fund	\$ 110,573
Road and Bridge Fund	41,701
Special Bridge Fund	3,689
Noxious Weed Fund	4,040
Health Fund	5,275
7 Other funds totaling	7,428

Recommendation

Year end payroll liabilities should be recorded to properly recognize current fiscal year expenditures and liabilities.

Views of responsible officials and planned corrective actions

We concur with the audit findings.

County of Montgomery, Kansas
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Department of Interior Federal Reservoirs		<u>48,119</u>
Department of Justice SCAAP	16.000	4,738
Department of Health and Human Services Passed through State Department of Health and Environment		
Bio-terrorism	93.069	13,260
AIDS	93.118	603
Immunization	93.268	3,031
Disease Prevention	93.283	1,035
Child Care	93.575	13,747
MCH-Block	93.994	<u>17,080</u>
Total U.S. Department of Health and Human Services		<u>48,756</u>
Department of Homeland Security Passed through the Kansas Adjutant General's Office Public Assistance Program	97.036	<u>453,242 (1)</u>
Department of Housing and Urban Development Passed through Kansas Department of Commerce Community Development Block Grant	14.228	<u>26,874</u>
Various minor grants		<u>14,945</u>
Total Expenditures of Federal Awards		<u><u>596,674</u></u>

(1) Considered a major program.